

IDAHO CIGARETTE AND TOBACCO TAX PERMIT APPLICATION

IDAHO STATE TAX COMMISSION
800 PARK BOULEVARD, PLAZA IV
P.O. BOX 36
BOISE, IDAHO 83722

(208) 334-7660
(800) 972-7660 (toll free)

For State Use Only

Instructions are on pages 1 and 2.

1. Type of business				
<input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company				
2. Business activity				
<input type="checkbox"/> Cigarette Wholesaler <input type="checkbox"/> Tobacco Distributor <input type="checkbox"/> Cigarette Manufacturer/Importer <input type="checkbox"/> PACT Act Registrant				
3. Purpose of application				
<input type="checkbox"/> New Business <input type="checkbox"/> New Location <input type="checkbox"/> Change in "Doing Business As" Name <input type="checkbox"/> Change in Partners or Shareholders <input type="checkbox"/> %				
4. Federal EIN		5. Legal Business Name		
6. Social Security Number		7. Doing Business As(DBA) Name		
8. Mailing Address	Street Address or PO Box	City	State	Zip Code
9. Business Locations	Street Address	City	State	Zip Code

10. Mailing Address for Report Forms	Street Address or PO Box	City	State	Zip Code
11. Contact Person		12. Telephone Number	13. Tax Year End	
14. Have you ever had an Idaho tobacco or cigarette permit? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, what year was it issued?				
Permit Number		Business Name		
15. Date you began or will begin selling tobacco in Idaho		16. Date you began or will begin selling cigarettes in Idaho		
17. Will you stamp cigarettes? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, you must attach proof of your bond. If no, from whom will you purchase stamped cigarettes?				
18. List (a) owner, spouse, (b) partners or (c) corporate officers.				
Name		Address		Social Security Number or EIN

IF YOU ARE APPLYING FOR A PERMIT AS A CIGARETTE WHOLESALER OR CIGARETTE MANUFACTURER/IMPORTER, YOU MUST ATTACH A \$50 PERMIT FEE

CERTIFICATION: I agree to comply with reporting, payment, recordkeeping, and license display requirements. I certify that I am authorized as an owner, partner, corporate officer, or representative to sign this document and that the statements made are correct to the best of my knowledge. I also certify that I will comply with the Idaho Tobacco Master Settlement Agreement Complementary Act and its subsections.

Date	Signature	Title

Form CIG Instructions

1. Mark the type of business entity applying for a permit and/or registering for the PACT (Prevent All Cigarette Trafficking) Act.
2. Mark the type of permit(s) and/or registration for which you are applying. You are a:
 - **cigarette wholesaler** if you wholesale cigarettes to retailers or other wholesalers, or buy cigarettes from out-of-state vendors who are not Idaho distributors, or are a delivery seller as defined by Title 15, Section 375, United States Code;
 - **tobacco distributor** if you wholesale tobacco products to retailers or other wholesalers, or blend tobacco, or will buy tobacco from out-of-state vendors who are not Idaho distributors, or are a delivery seller as defined by Title 15, Section 375, United States Code;
 - **cigarette manufacturer/importer** if you are located outside Idaho and sell cigarettes to Idaho-licensed cigarette wholesalers;
 - **PACT Act registrant** if you operate a business for profit that sells, transfers, or ships cigarettes (including roll-your-own tobacco) or smokeless tobacco for interstate commerce into Idaho or advertises these products for sale in Idaho.

If you're a PACT Act registrant, you must attach to this application either a copy of your completed federal PACT Act Registration (ATF Form 5070.1) or a written statement that includes the business name(s), address(es), telephone number(s), e-mail address(es), website address(es), and the name, address, and phone number of an agent authorized to accept service.
3. Mark the item or items that best describe your purpose in filing this form. If there is a change in partners or shareholders, enter the percentage of ownership change on the line.
4. List your federal Employer Identification Number (EIN). If you are a sole proprietor without employees and do not have a federal EIN, leave this box blank.
5. List the legal name of the business. If the business is owned by a sole proprietor, the legal name is the owner's name.
6. If you are a sole proprietor and do not have an EIN, enter your Social Security number.
7. List the name that the firm is doing business as (dba), if different from the legal business name. (Example: Legal name Sam Jones--dba Jones Distributing.)
8. List the mailing address of the business.
9. List the business' physical location in Idaho. If you have more than three locations, list them on a separate paper and attach it to this application.
10. If you want to have the report forms mailed to an address other than the one listed on line 8 (such as your accountant's address), list that address here.
11. List the person to be contacted for clarification if there are questions about this account.
12. List the telephone number of the contact person.
13. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the fiscal year ends.
14. If you previously had an Idaho cigarette or tobacco permit, enter the last year it was in effect, the permit number, and the name of the business to which the permit was issued. If you do not know the old number or name, give as much information as you can.
15. List the date you began or will begin to sell tobacco in Idaho.
16. List the date you began or will begin to sell cigarettes in Idaho.
17. Indicate whether you intend to stamp cigarettes. If you answered no, list the name of the wholesaler from whom you will purchase stamped cigarettes. If you want to stamp cigarettes, you must post a surety bond in an amount that is at least two times the amount of tax due on an average monthly tax return. The minimum bond amount is \$1,000. In lieu of a surety bond, you can post with the Idaho State Tax Commission items such as a bearer bond, an automatically renewable certificate of deposit, or an irrevocable letter of credit. **(Proof that a surety bond or other guarantee has been posted must be attached to this application.)**

Form CIG Instructions - - continued

18. List the appropriate information:

- a. If you marked sole proprietor on line 1, list both the proprietor's and the proprietor's spouse's name, address, and Social Security numbers.
- b. If you marked partnership on line 1, or you are a limited liability company that has elected to be taxed as a partnership, list each partner's name, address and Social Security number, or federal EIN if the partner is an entity other than an individual. If there are more than three partners, attach an additional page.
- c. If you marked S corporation or corporation on line 1, or you are a limited liability company that has elected to be taxed as a corporation, list each corporate officer's name, address, and Social Security number. If there are more than three officers, attach an additional page.

You must sign and date the application.

Your signature certifies that you will comply fully with the Idaho Tobacco Master Settlement Agreement Complementary Act and all of its subsections. This Act is codified at Title 39, Chapter 84, Idaho Code. The Act, in part, prohibits the stamping, selling, holding, or importing of cigarettes of tobacco manufacturers not listed and approved by the Idaho Attorney General. The Act also imposes reporting and certification duties. For more information, contact the Office of the Attorney General.

If you are applying for a permit to be a cigarette wholesaler or cigarette manufacturer/importer, attach a \$50 permit fee.